



**ఆంధ్రప్రదేశ్ రాజ పత్రము**  
**THE ANDHRA PRADESH GAZETTE**  
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**PART I - NOTIFICATIONS BY GOVERNMENT, HEADS OF DEPARTMENTS  
AND OTHER OFFICERS**

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**NOTIFICATIONS BY GOVERNMENT**

**REVENUE DEPARTMENT  
(COMMERCIAL TAXES-II)**

THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT, 2017 (ACT No. 16 OF 2017) - SECTION 172 OF THE ACT - REMOVAL OF DIFFICULTIES - IN ISSUING BILL OF SUPPLY AS PER SECTION 31 (3) (c) OF APGST ACT.

**[G.O.Ms.No.278, Revenue (Commercial Taxes-II), 15<sup>th</sup> April, 2019.]**

Whereas, clause (c) of sub-section (3) of Section 31 the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No. 16 of 2017) (hereinafter referred to as the said Act) provides that a registered person supplying exempted goods or services or both or paying tax under the provisions of Section 10 shall issue, instead of a tax invoice, a bill of supply, and therefore any person not covered by the said clause has to issue a tax invoice;

Now, Therefore, in exercise of the powers conferred by section 172 of the said Act, the Government, on recommendations of the Goods and Services Tax Council, hereby makes the following Order, to remove the difficulties, namely : --

1. Short title. —This Order may be called the Andhra Pradesh Goods and Services Tax (Removal of Difficulties) Order No. 7 of 2019.
2. For the removal of difficulties, it is hereby clarified that provisions of clause (c) of subsection (3) of Section 31 of the said Act shall apply to a person paying tax under GOMs No 255, Revenue(CT-II) Dept.  
Dated : 20.03.2019 ( Central Notification No. 2/2019- Central Tax (Rate)  
Dated : 07-03-2019).

**Dr. D. SAMBASIVA RAO,**

*Special Chief Secretary to Government.*

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